FINAL BILL REPORT
SHB 2398

C 103 L 00
Synopsis as Enacted

Brief Description: Making technical corrections to tax statutes.

Sponsors: By House Committee on Judiciary (originally sponsored by Representatives Constantine, Esser and Lantz; by request of Office of the Code Reviser).

House Committee on Judiciary
Senate Committee on Ways & Means

Background:

Inaccuracies in the Revised Code of Washington may occur in a variety of ways. Typographical, drafting, or grammatical errors may be made in bill drafts and floor amendments. Sections may be repealed, recodified, or amended in a way that changes their internal numbering, creating incorrect cross-references. A bill may change a particular term, or an entity may be renamed or abolished, and references to these terms or entities in other provisions of the code become inaccurate.

In a given legislative session, two or more bills may amend the same section of the code without reference to each other. This is called "double" or "multiple" amendments. Merging multiple amendments may sometimes require restructuring of a section for grammatical or other reasons.

Some provisions of the code become obsolete with the passage of time. The Legislature may create a program or impose a tax, for example, that operates only for a specified number of years or expires on a specified date.

Summary of Bill:

Technical corrections are made to various provisions of Titles 82 and 84 RCW which relate to taxes.

The technical corrections include changes to correct: drafting errors; inaccurate references to terms that have been changed or entities that have been abolished or renamed; inaccurate cross-references resulting from amendments, vetoes, decodifications, or repealers; and references to expired or obsolete provisions. In

addition, a section of the code is reenacted to merge a double amendment, and several obsolete sections of the code are repealed.

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Votes on Final Passage:

House 97 0
Senate 45 0

Effective: June 8, 2000